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Gustavo Siller, Jr., Registration No. 32,305

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Registered Representative


Signature

✓ Date of Signature

Our Case No. 9281-4768
Client's Reference No. J US03016

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
Katsutoshi Suzuki)	
Serial No. 10/780,992)	Examiner: Jeremy A. Luks
Filing Date: February 18, 2004)	Group Art Unit No. 2837
For: ELECTROACOUSTIC TRANSDUCER)	
)	

RESPONSE TO OFFICE ACTION DATED MAY 15, 2007

Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office Action of May 15, 2007.

Listings of the Claims begin on page 2 of this paper.

Remarks begin on page 6 of this paper.